

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0523-02  
Bill No.: Truly Agreed To and Finally Passed SCS for HB 149  
Subject: Taxation and Revenue - Income; Military Affairs; Revenue Dept  
Type: Original  
Date: June 3, 2011

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Bill Summary: Would eliminate the sunset date on the Missouri Military Family Relief Fund.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Missouri Military Family Relief	Less than \$100,000	Less than \$100,000	Less than \$100,000
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>Less than \$100,000</b>	<b>Less than \$100,000</b>	<b>Less than \$100,000</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 5 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **FISCAL ANALYSIS**

### **ASSUMPTION**

Officials from the **Department of Revenue** assume this proposal would have no fiscal impact on their organization.

Officials from the **Missouri Veterans Commission** and the **Missouri National Guard (MoNG)** assume this proposal would have no fiscal impact on their organizations.

MoNG officials also stated that \$236,500 has been donated through tax check-off since the inception of the program, which equates to approximately 37% of donations.

**Oversight** assumes that MoNG could administer this program with existing resources, and notes that this proposal would extend a check-off authorization program under which Missouri individual and corporate income tax filers may designate a part of their income tax refund to be deposited to the Missouri Military Family Relief Fund. Oversight notes that the refund designation does not change the amount of tax due, so there would be no impact on income tax revenues to the state of Missouri.

The Missouri Military Family Relief Program is authorized under separate statutory provisions, and Oversight assumes the relief program could continue without the checkoff program. The relief program has received over \$365,000 in donations over the past four years in addition to donations from the checkoff program.

**Oversight** assumes the check-off provision would sunset as of August 28, 2011 without this extension and that without the extension, the check-off program would not be available for income tax returns for 2011 filed beginning January 2012 (FY 2012). The proposal would extend the program by removing the expiration date, and removing the expiration date would extend any fiscal impact associated with the existing provision. Therefore, Oversight will reflected an estimated impact of less than \$100,000 per year in the fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
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**MISSOURI MILITARY FAMILY  
RELIEF FUND**

<u>Additional revenue - income tax checkoff</u>	<u>Less than</u> <u>\$100,000</u>	<u>Less than</u> <u>\$100,000</u>	<u>Less than</u> <u>\$100,000</u>
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**ESTIMATED NET EFFECT ON  
MISSOURI MILITARY FAMILY  
RELIEF FUND**

<u>Less than</u> <u>\$100,000</u>	<u>Less than</u> <u>\$100,000</u>	<u>Less than</u> <u>\$100,000</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
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<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation would eliminate the sunset date on the Missouri Military Family Relief Fund.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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SOURCES OF INFORMATION

Department of Revenue

Missouri Veterans Commission

Missouri National Guard

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA

Director

June 3, 2011